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January 27, 1976

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Finance County LA Co.

FEB. 7 1977

MANAGEMENT AUDIT REPORT OF
COUNTY COLLECTION ACTIVITIES

UNIVERSITY OF CALIFORNIA

During the meeting of January 27, 1976, your Board approved a motion by Supervisor Hayes to create a Department of Collections in order to intensify and improve revenue collection activities within the County. My staff is working with the affected departments and County Counsel to develop organizational recommendations and ordinances for your further consideration. Attached is a management audit report prepared by my office which supports the need for a Department of Collections. At this time, I am only requesting your approval of the audit report.

Scope of Audit

Staff from our office reviewed the revenue collection activities of all County departments. The review included ascertaining the types of revenue collected, how much, and the process by which it is being collected. The major problems experienced in collecting revenue was discussed with the departments.

A major emphasis of the audit was on the handling of delinquent accounts receivable. We reviewed the number and type of delinquent accounts held by departments and their effectiveness with collection efforts. Also, there was an in-depth review of the two units within the County that have the primary responsibility for the collection of delinquent accounts.

We also made a survey of the process by which other Counties within the State handle their accounts receivable. We physically reviewed the operation of one County jurisdiction and communicated with several others.

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Major Findings and Recommendations

The attached audit report contains findings and recommendations that can be summarized as follows:

-- Most revenue collection systems are inadequate and outdated.

Each County department has the responsibility to develop its own system for the billing and collection of revenue within broad guidelines established by the Auditor-Controller. Most departments can adequately handle the initial billing and collection activities. However, they are not sophisticated in the techniques necessary to collect delinquent accounts. There is no group within the County structure that has the resources and assigned responsibility to work with departments to develop and update collection systems. Such a unit should be immediately established.

Units within the Auditor-Controller's Department and the Department of Health Services have the primary responsibility for collection of delinquent accounts receivable. They do not have automated equipment and appropriate systems to handle the tremendous volume of delinquent accounts. Additional resources need to be applied to this area.

-- Costly duplication exists in account collection activities.

There are several departments that have collection, accounting, and cashiering personnel for revenue collection activities that could be consolidated. We estimate a 20% savings could be achieved in administrative overhead and support positions, if certain collection units were combined. In many cases, several County departments are pursuing account collections from the same individuals on an independent basis.

-- Departments do not emphasize revenue collection.

Although the management of County departments realize they have the responsibility for the initial collection effort for services they provide, that function is viewed as secondary to their program missions. Most of the energy and resources of departments are allocated to providing services, and very little to collecting for those services.

- Numerous areas have the potential for new or additional revenue.

It has been determined that there are a number of areas wherein departments are providing services that could generate additional revenue recovery. Some examples are: Public Defender fees, various medical services, probation supervision, handling trust accounts, etc. These potential revenue areas need to be pursued by a specialized unit within the County structure.

- Revenue collection needs unified direction.

The collection of millions of dollars of revenue requires the continual review and attention of a centralized unit. We need to assure that all departments are carrying out their responsibilities appropriately and that the County is collecting on delinquent accounts to the extent possible. The most feasible way to accomplish this objective is to create a new County department which would specialize in revenue billing, collection, and systems development. Such a department would provide a central source of direction and assistance to County departments with those functions.

Summary

From the management audit, we have determined that there are considerable revisions necessary to bring about efficiency in revenue collection activities and to assure that all potential revenue is being collected. A new County Department of Collections is recommended to accomplish these objectives.

It should be noted that the managers within the County departments were very cooperative in completing this study. They offered numerous suggestions and insights that will ultimately benefit an improved overall collections program.

The recommendations in the attached report have a significant impact on the departments of Auditor-Controller, Health Services, Public Social Services and Treasurer-Tax Collector. These departments have reviewed the audit report and concur with the recommendations. With the continued assistance of these departments, the Department of Personnel and the County Counsel, the recommendations in this report can be implemented.

THEREFORE, IT IS RECOMMENDED THAT THE BOARD:

Approve the attached Management Audit Report on
County collection activities.

Very truly yours,

Harry L. Hufford

HARRY L. HUFFORD
Chief Administrative Officer

HLH:DRS

RB:kc

Attachment

cc: Each Supervisor
County Counsel
Treasurer-Tax Collector
Auditor-Controller
Director, Health Services
Director, Department of Public
Social Services

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MANAGEMENT AUDIT REPORT

County Collection Activities

MANAGEMENT AUDIT REPORT

County Collection Activities

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PURPOSE OF AUDIT

Most County departments provide services to organizations or individuals which necessitates their having an accounts receivable function. Under the present system, each department determines its own method of billing and collecting within general guidelines issued by the Auditor-Controller, and seeks collection assistance as they deem it necessary. Existing procedure provides for delinquent accounts being referred to the Auditor-Controller after 60 days for follow-up collection for those departments that do not have delinquent account collection capability.

This audit was to identify all revenue collection activities within the County and to ascertain if the present system is working efficiently or if it is more feasible to establish a centralized department that would handle all or part of the County billing/collection activities. Essential criteria for a new department would be substantially increased efficiency and additional County revenue.

METHODOLOGY

All County departments were interviewed to ascertain the nature of their billing/collection activities, number of employees involved, and the amount of revenue collected (see Attachment A). There were also discussions on major problems with the current system and any areas of apparent unrealized revenue. Emphasis was placed on how follow-up collections are handled and what elements of a department's system could be logically transferred to a centralized collection department.

There was an analysis of the timeliness and completeness of actions taken by departments to refer delinquent receivables to the appropriate collection unit and the effectiveness and efficiency of those operations to conduct the necessary follow-up actions to secure collections. Review was made of delinquent accounts in several departments and the systems of controls utilized to ensure that collections referrals were initiated.

A survey was conducted of other jurisdictions (see Attachment B) that have central collection agencies to determine the scope of their operation and how well they were accomplishing their objectives. An analysis was made for applicability of their operation to this County.

a) To handle delinquent accounts receivable collections for all County departments.

Most departments are currently set up to produce their billing and initial collection functions and are quite capable of continuing to do so. This is not a major problem area. However, when it comes to the expertise and resources necessary to collect delinquent and difficult accounts, they are not equipped to handle them. Currently, such accounts are being referred to the Auditor-Controller at the Bureau of Resources and Collection within the Health Services Department for collection. Consolidation of these two units would materially enhance collection capability.

b) To conduct all billing and collection activities for special districts.

A few departments (i.e., Courts, Probation, Public Defender) are not equipped to prepare, distribute and collect bills for some services they render and some they receive. Their billing and collection systems are either inadequate or non-existent. It would be very desirable for a central department to develop and maintain appropriate systems for such departments.

RECOMMENDATIONS

The Board of Supervisors Should Create a Department of Collections.

An intensified program to enhance collection of numerous types of receivables is worthy of immediate establishment in Los Angeles County. Overall County collection activities, particularly in the area of delinquent accounts, without unified direction and there is every indication that a substantial amount of additional revenue could be realized with the appropriate thrust and attention given to this activity. Legitimate receivables are going uncollected because of archaic and inadequate collection systems and there is not presently any means or design to improve the operation.

The existing disparate collection activities should be brought together under one department in order that professional collection personnel and techniques can be utilized in this sensitive area of County operations. If this is done, collection systems can be improved, potential additional revenue areas can be pursued, existing non-productive collection activities can be identified and discontinued, and proper planning approaches can be instituted. Creation of a centralized department would virtually assure an immediate reduction in overall County collection costs and a steady increase in revenue.

The recommended functions of the new Department are:

- a) To handle delinquent Accounts Receivable Collections for all County Departments.

Most departments are currently set up to process their billing and initial collection functions and are quite capable of continuing to do so. This is not a major problem area. However, when it comes to the expertise and resources necessary to collect delinquent and difficult accounts, they are not equipped to handle them. Currently, such accounts are being referred to the Auditor-Controller or the Bureau of Resources and Collections within the Health Services Department for collection. Consolidation of these two units should materially enhance collection capability.

- b) To conduct all billing and collection activities for specific departments.

A few departments (i.e., Courts, Probation, Public Defender) are not equipped to prepare, distribute and collect bills for some services they render and fees they assess. Their billing and collection systems are either inadequate or non-existent. It would be more feasible for a central department to develop and maintain appropriate systems for such departments.

- c) To work with operating departments to revise and update their collection procedures and assure that all revenue due the County is billed and collected.

Generally speaking, operating departments look at the billing and collection of revenue as incidental to their primary service mission. These activities are given less attention and resources than program matters. There is not now a central resource that spends full-time on assisting departments in these areas. A specialized unit could substantially improve present systems and potential collection success.

Creation of the New Department Should be Phased in Order to Assure an Orderly and Logical Transition.

It would not be feasible to attempt to transfer and implement all potential activities in the initial stages because of the need to develop a uniform collection program. Once a basic system is developed, additional elements can be incorporated into it. We foresee three distinct phases at this time:

1. The following functions and ordinance positions should be transferred from existing departments to establish the core functions of the new Department:

<u>Department</u>	<u>No. of Ord. Positions</u>	<u>Units</u>
Auditor-Controller	100	Claims & Collections, Court Trustee, and part of Warrant Investigations
Health Services	336	Bureau of Resources and Collections

2. Collection functions of specific departments that represent a large amount of revenue but also require considerable systems development. They are the Municipal and Superior Courts, Public Defender, Public Social Services, and Probation Departments.
3. All other potential additional revenue areas identified in this report.

All Collection Functions of the Treasurer-Tax Collector Should Remain with that Department.

To transfer all or part of the functions of this highly specialized Department to another centralized Department would require the enactment of State legislation. The Treasurer-Tax Collector is presently equipped to adequately conduct its collection activities and are not experiencing any serious problems. They have a sufficient collection process and are not dependent upon other departmental collection units.

On the other hand, we do not recommend that centralized collections for other Departments be handled by the Treasurer-Tax Collector. Although there is no legal prohibition against such, it would materially detract from his primary function. Also, the two collection processes are dissimilar and would require separate and independent collection systems.

A Permanent Systems Unit Should be Established to Develop and Maintain Modern Collections Systems.

At present, there is no specialized unit within the County responsible for developing appropriate systems to handle revenue collections. Each department is responsible for its own system and very little attention is given to development and updating. A specialized unit should have the continuing responsibility for adequate collection systems and could work with County departments to assure that all potential revenue areas are considered. This would include development of appropriate systems to process receivables from operating departments to the central collection department.

This Systems Unit could be readily established by utilizing additional resources created through the consolidation of various departments' collection functions. Efficiencies developed by this Unit should more than pay for its continued cost.

In any event, such a specialized Systems Unit is needed to deal with revenue collection functions and, even without a Department of Collections, should be established.

Delinquent Accounts Receivable Records Should be Automated.

Of the numerous individual departmental accounts receivable activities, excluding the Treasurer-Tax Collector, none have adequate automated record-keeping systems. All other departments are utilizing either manual systems or inadequate EDP or tabulating systems. One centralized automated record-keeping system for delinquent accounts would provide the advantages of maintaining all outstanding delinquent indebtedness of a single individual under one account and significantly increase the potential for successful collection.

In addition to an obvious increase in efficiency, an automated system would allow for a reduction in record-keeping personnel and be conducive to increased revenue collection. These factors should offset the system development cost to automate the system.

On the other hand, as the new system is not yet in operation, it is not possible to make a comparison with the old system. The new system is not yet in operation, it is not possible to make a comparison with the old system. The new system is not yet in operation, it is not possible to make a comparison with the old system.

A comparison of the new system with the old system is being made.

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EXISTING COLLECTION ACTIVITIES

The fifty County departments have varying systems to conduct their billing/collection activities, running the gamut from completely manual to highly automated in nature. However, the basic components feeding the systems are consistent:

- (a) Over-the-counter fees
- (b) Services to other County departments
- (c) Services to other governmental agencies
- (d) Grant programs
- (e) Services to general public and private organizations
- (f) Billing for services provided
- (g) Receiving and accounting for payments
- (h) Follow-up on delinquent invoices
- (i) Referrals to another agency for collection

Most departments are involved with all of these elements, some with only a few of them, and ten (10) have no revenue applications at all.

A breakdown of the present departmental billing/revenue/collection activities is:

Air Pollution

APCD revenues are derived from grants (Federal Clean Air Act) and subventions; contractual services (Air Resources Control Board), permit fees, and sale of publications related to enforcement of Federal and State, air pollution control standards and regulations. Direct collections relate to payment of permit fees. The District has five (5) employees involved in these activities. \$3,045,663 is projected for fiscal year 1975-76.

Agricultural Commissioner

Revenue collections relate to fees assessed for business licenses and agricultural services. The bulk of these fees are collected by inspectors at various field offices. Additional revenues are realized from State subsidies and contractual services. The Department has 47 employees (including 44 agriculture inspectors) involved in collection of revenue. \$932,655 was collected in fiscal year 1974-75.

Animal Control

Their major source of revenue collections is from license fees and services provided by the Department's animal shelters (e.g., Spay and Neuter Clinics, boarding of animals, inoculations). The bulk of collections is on an over-the-counter basis. Eighty-four (84) employees, including 78 field inspectors are involved in collection functions. \$1,688,932 in revenue was collected in fiscal year 1974-75.

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Auditor-Controller

The Auditor-Controller presently has overall responsibility for recovery of delinquent receivables. The Department has three sections which perform collection functions for County Departments and Special District.

- Claims and Collections Section activities are primarily of a generalized nature. It handles delinquent referrals from departments and special districts, and such matters as Board Claims, damage to County property, concession rental delinquencies, breach of contracts, over-payment to County employees or foster parents, campaign penalty assessments and bad checks. The Section has 3,800 active cases and a staff of 17. They also represent the County in Small Claims Court. Approximately \$600,000 was recovered during fiscal year 1974-75.
- The Court Trustee is the largest of the sections--68 employees; 100,000 active cases; \$24,000,000 recovered during fiscal year 1974-75. Its activities are conducted in the office and confined to collection and disbursement of child support payments on DPSS and non-DPSS support cases. Court disposition or D.A. agreements serve as source documents for establishing Court Trustee cases.
- Warrant Investigation Section functions are confined to recovery of all County monies erroneously or fraudulently paid to welfare recipients, the general public or County employees through County warrant/check. This includes such programs as AFDC, SSI/SSP, mileage, employee salaries. The Section has 49 employees and recovered \$3,000,000 during fiscal year 1974-75.
- Special Collection activities are conducted by the Auditor-Controller for a variety of purposes. Examples are: concession revenue, rental of County property, State and Federal reimbursements, etc. They also give specialized handling to delinquent contract city accounts.

Beaches

Collections consist entirely of revenues realized from parking fees. Staffing fluctuates on a seasonal basis. \$131,647 in revenue was collected for fiscal year 1974-75.

Chief Medical Examiner-Coroner

Fees are charged for transcription of inquests, court appearances, various documents, and embalming services. These are generally collected on a "cash-on-delivery basis." Six employees are involved in collection/billing activities. A total of \$158,668 was collected for fiscal year 1974-75.

The Auditing-Department's responsibility for the accuracy of the financial statements, the Department has the honor to acknowledge the assistance of the various departments and the various divisions of the Department.

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Appendix

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Chief of the Department

The Auditing-Department's responsibility for the accuracy of the financial statements, the Department has the honor to acknowledge the assistance of the various departments and the various divisions of the Department.

County Clerk

This Department collects substantial revenues (\$10,468,342 for fiscal year 1974-75) for civil, criminal, juvenile, and mental health court services. Additional revenues are derived from purely County Clerk functions (e.g., licenses and permits, filing of documents, sale of forms, exhibits). The Department conducts a large volume of over-the-counter transactions - \$1,117,707 for fiscal year 1974-75. Delinquent receivables generally consist of bad checks which are referred to the Auditor-Controller for recovery. The Department has a staff of 512 employees involved in billing/collection activities. This includes 239 court clerks who have limited involvement in this area.

District Attorney

Revenue collections are accrued from prosecution of criminal cases, services to contract cities (40), child support cases (funds are actually paid to the Court Trustee), prosecution of consumer fraud and environmental protection offenses, juvenile delinquency prevention activities and extradition cases. Billing, by and large, is for contract cities services. The Department has one employee assigned to billing/accounting functions, in addition to staff in eight outlying districts (e.g., Deputy D.A.'s, timekeepers, clerks) who have varying degrees of involvement in this area. Approximately \$620,054 was collected in fiscal year 1974-75.

County Engineer

Revenue collections involve license and permit fees, building safety inspections, planning and engineering services, pollution control activities, sale of maps and blueprints, water district services, and County airport operations. Several major grants are also received by the Department. The Department has ten (10) employees assigned to collections/billing functions and realized \$8,648,527 in revenue for fiscal year 1974-75.

Flood Control District

Collects revenue for permit fees, rental of properties/facilities, sale of plans and specifications, fixed assets, oil company royalties, interest revenues, and contractual services. Four employees are assigned to collections/billing functions. \$3,845,200 is projected for fiscal year 1974-75.

Forester and Fire Warden

Collection activities involve fire code inspections, licenses and permit fees, and contractual services. Billing activities primarily involve contractual relations with U. S. Forest Service, City of Commerce, and movie production companies. The Department has one employee assigned to this function. \$7,209,940 in revenue was collected in fiscal year 1974-75.

Health Services

Actual collection activities in the Department of Health Services are conducted by 382.3 budgeted positions at an annual cost of \$3.8 million dollars. The bulk of the staff (336.0) is in the Bureau of Resources and Collections.

-- Bureau of Resources and Collections

The Bureau of Resources and Collections is the collection agent for all Health Services facilities when the facilities cannot affect collections by their own effort. They also provide collection services for some other departments. For the Department of Public Social Services, BRC recovers funds from recipients who have ability to pay, in whole or in part, for services rendered, for welfare overpayments, and in welfare fraud cases. Court-appointed attorney fees, Probation Department Juvenile Accounts, and Dependent Children of the Court are other non-health related areas in which BRC makes collections. Their total collections were \$19,770,417 last fiscal year.

-- Health Services Facilities Collections

Health Services also has 46.3 positions involved in collections which are located in 13 separate facilities. Approximately 75% of the Department's revenue comes from three sources: Medi-Cal, Medicare, and medical insurance companies. Additional sources of revenue are Short Doyle (mental health), Champus (a medical insurance program for armed services veterans), Crippled Children's Services, programs for American Indians, private payments from patients, grants, and Hill Burton funds (construction). Individual health service facilities bill these programs for everything except some insurance cases which are handled by BRC (example, accident victims from auto, worker's compensation, etc.).

Inpatient services in hospitals have always been billed to the patient, insurance company, or subvention program. It was only with the recent implementation of the MASTER Project that outpatient services in hospitals and hospital-related clinics have been billed. Other health facilities generally have not billed for services, nor is the MASTER Project currently scheduled to affect them. The new outpatient billing procedure should materially increase the number of delinquent accounts (and the amount of revenue).

Marshal

The Marshal's revenues accrue from fees for service of civil documents. These are paid for on an over-the-counter basis or through pre-paid fee deposits for continuous services. The Department has 450 fee deposit accounts against which users are billed monthly. Thirty-seven (37) employees in the Marshal's various branches are

Health Services

Actual collection activities in the Department of Health Services are conducted by 151 health personnel at an annual cost of \$1.8 million dollars. The bulk of the staff (135.0) is in the Bureau of Sanitation and Collection.

Survey of Sanitation and Collection

The Bureau of Sanitation and Collection is the collection agency for all health services provided within the facilities owned and operated by the Government. This also includes collection services for some other Government agencies. The Department of Health Services, BSC, receives funds from various sources to carry out its work. In 1974, it was estimated that the total cost of the health services provided by the BSC was \$1.8 million. This cost is covered by the Government, the private sector, and international organizations. The BSC is responsible for the collection and disposal of solid waste, liquid waste, and sewage. It also provides health services, including health education, health promotion, and health care. The BSC is a key agency in the health sector, and its work is essential for the health and well-being of the population.

Health Services Facilities Collection

Health Services also has 151 facilities involved in collection activities. These facilities are located in 15 different districts. The facilities are owned and operated by the Government, the private sector, and international organizations. The facilities provide a wide range of health services, including health education, health promotion, and health care. The facilities are essential for the health and well-being of the population. The facilities are also responsible for the collection and disposal of solid waste, liquid waste, and sewage. The facilities are a key part of the health sector, and their work is essential for the health and well-being of the population.

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Health

The Ministry of Health is responsible for the health and well-being of the population. It provides a wide range of health services, including health education, health promotion, and health care. The Ministry is also responsible for the collection and disposal of solid waste, liquid waste, and sewage. The Ministry is a key agency in the health sector, and its work is essential for the health and well-being of the population.

involved in fee collection/billing activities. \$1,605,821 in revenues was realized for fiscal year 1974-75. Delinquent receivables, primarily bad checks, are referred to the Auditor for collection.

Municipal Court

Revenues are realized from civil and criminal court actions, Small Claims Court cases, fees/fines/assessments for vehicle and penal code violations, and Federal and State grants. Failure to appear on vehicle code violations and bad checks (which are referred to the Auditor) constitute the bulk of the Court's delinquent accounts. The Department has a staff of 152 involved in billing/collections functions and realized \$8,017,435 in revenue for fiscal year 1974-75.

Parks and Recreation

A large volume of revenue is collected on an over-the-counter basis for recreational fees, facilities rental, and permits. Additional revenues are realized from contractual services (grounds maintenance) and grants (Model Neighborhood and Summer Lunch Program). Employees are involved in collection activities at numerous Department facilities. \$5,107,540 in revenue was realized for fiscal year 1974-75.

Probation Department

Probation Department revenue collection activities involve recovery of monies related to adult/juvenile fines and restitutions, reparations for probation services and/or public defender services, the Work Furlough Program, and institutional care of Federal prisoners. With the exception of the latter item, Deputy Probation Officers, by and large, establish from pre-determined criteria the amount and schedule of repayments. Additionally, they have direct responsibility for ongoing collection of payments from the probationer and posting of such payments to financial cards. Actions initiated by the Department on delinquent receivables involve either revocation of probation or referral to BRC for initiation of formalized collection proceedings.

The Department has a staff of 517 employees (including 449 DPO's and Supervising DPO's) directly involved in collection activities and 21,000 active ledgers. Approximately \$12,064,474 was collected during fiscal year 1974-75.

Public Library

Collections are for fines and reimbursement on delinquent and lost books/material. A centralized billing system is utilized involving five employees. \$48,174 in revenue was projected for fiscal year 1974-75.

Department of Public Social Services

Collection activities in the Department of Public Social Services are conducted by 93.0 budgeted positions. Identified DPSS collection functions are discussed below. Although some of the activities deal with what might be considered a claiming function, they have been included here because of their tie into a successful collections activity.

-- Vendor Overpayments

Vendor overpayment collections are handled by 23.9 employees who collect approximately \$173,000 annually. These individuals receive and control overpayment reports and contact vendors to effect collection.

-- Aid Overpayments

Collection of approximately \$780,000 in aid overpayments, made directly or mailed to district staff, and control and central reporting of these funds is handled by 10.0 employees.

-- Food Stamp Over-issuances

Receipt and control of Food Stamp over-issuance information from district offices is handled by 4.0 employees. The estimated annual recovery of these overpayments is approximately \$61,800.

-- Fraud Overpayments

The entire Fraud Prevention Section is responsible for investigating and preventing incidents of suspected welfare recipient fraud. As part of their overall responsibilities, the Section takes Confessions of Judgment and makes collection referrals to Bureau of Resources and Collections. A total of 25.4 employees are responsible for collection of approximately \$1.5 million annually by this unit. (This estimate is based on an assumption that 15% of the time worked by the Fraud Section is used for the two activities mentioned above.)

-- Child Support

There are 26.0 employees which receive court trustee payment information from the Auditor-Controller and match it to current DPSS recipient accounts. These matches are reflected as abatements to the aids claims. When court trustee payments do not match an active case, correct disposition of payments must be made; e.g., forwarding of payment to recipient whose case has been closed. This function is primarily one of claiming support (identifying abatements to the claim) since no funds are collected or solicited.

-- Child Welfare Trust Fund

Two employees handle approximately \$1.3 million annually performing Child Welfare Trust Account related functions. They determine what amount of monies received on a child's behalf; e.g., Social Security, should be retained by the County and what amount should be held in trust for the child. Rather than solicit or handle funds, these employees determine claim abatements and account for trust funds.

-- Food Stamp Vendor Collections

One position in the Department receives warrants made out to the Federal Reserve Bank from Food Stamp issuance agents and personally deposits them to the Federal Reserve Bank. In addition, this individual is responsible for maintaining the Department's food stamp coupon inventory.

Regional Planning

Collections activities primarily consist of fees associated with processing applications for zone variances, permits, subdivision maps, and environmental impact reports which are paid at the Department's 14 public counters. Other revenues are derived from Contract Services and grants (HUD, SCAG). Twenty-eight (28) are assigned to collection/billing functions. \$450,483 in revenue was collected in fiscal year 1974-75.

Road Department

Collections involve permit fees, planning and engineering services, contract cities accounts, and sale of plans and specifications. The Department has six major permit sales offices. Eight employees perform billing/collection functions. An aggregate of \$7,544,149 in revenue, excluding Federal and State subventions, was collected by the Department in fiscal year 1974-75.

Sheriff Department

Direct collection activities of the Sheriff's Department consist of witness fees, "keeper" fees, and fees charged for services provided by the individual stations (e.g., fingerprint cards). The amount of this type revenue is generally minimal and is collected on an over-the-counter basis. The bulk of revenues (approximately \$9,284,000) is associated with various Federal and State grant programs conducted by the Sheriff and contract cities services. Additional revenues are realized from custody of Federal and L. A. City prisoners and sale of goods manufactured by inmates.

The Department has experienced considerable problems in collection of revenues from grant programs and contract cities accounts, primarily due to an inadequate system of billing and monitoring

The applicant's knowledge of the various methods of collecting revenue is a very important factor in the selection of candidates for the position of collector. The applicant should be able to explain the various methods of collecting revenue and the importance of each method. The applicant should also be able to explain the various methods of collecting revenue and the importance of each method.

-- How to Collect Revenue

The collector is the person who is responsible for the collection of revenue. He is the person who is responsible for the collection of revenue. He is the person who is responsible for the collection of revenue. He is the person who is responsible for the collection of revenue. He is the person who is responsible for the collection of revenue.

Methods of Collecting Revenue

There are several methods of collecting revenue. The most common method is the collection of taxes. Other methods include the collection of fees, the collection of fines, and the collection of penalties. The collector is responsible for the collection of all these methods of revenue.

Revenue Collection

Revenue collection is the process of collecting revenue from the public. It is the process of collecting revenue from the public. It is the process of collecting revenue from the public. It is the process of collecting revenue from the public. It is the process of collecting revenue from the public.

Revenue Collection

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payment on these accounts. Procedures recently enacted by the Sheriff require preparation of billings on a monthly basis, rather than quarterly as in the past. Delinquent receivables are referred to the Auditor-Controller for follow-up.

Four employees are assigned to billing activities. Total revenues for fiscal year 1974-75 are \$20,366,676.

Superior Court

Revenues are realized from sale of criminal desk books, psychiatric examination fees, Court Reporter Manuals, coordination of proceedings hearings, and grant programs. Substantial fines are levied by the Court for juvenile traffic offenses (\$1,200,000 for fiscal year 1974-75). These are reflected in the County Clerk's revenue.

Delinquent receivables, for the most part involving bad checks, are referred to the Auditor-Controller for follow-up collection. Four employees are assigned to billing/collections functions. \$57,000 in revenue was collected for fiscal year 1974-75.

Treasurer-Tax Collector

The Treasurer-Tax Collector has major statutory responsibilities related to collection of personal and real property taxes, transient occupancy taxes, State Inheritance Taxes, business and health licenses fees, and street bond assessments. The Department realizes substantial additional revenue from interest on investment of County funds and lease or rental of tax-deeded properties. A highly computerized system is utilized for billing, follow-up contacts, collections and accounting purposes. Substantial revenue is collected on an over-the-counter basis.

Delinquent receivables are recovered through departmental actions authorized by statutory provisions. These include seizure and sale of properties, recording liens, revocation of license, and court action. Consequently, the Department has a high rate of recovery. Eighty-eight (88) employees are involved in billing, collection (including public counter operations), and accounting functions. \$2,678,796,888 in revenue was collected by the Treasurer-Tax Collector in fiscal year 1974-75, of which \$12,985,135 was other than property taxes.

Urban Affairs

The only direct revenue collection activities relate to rent payments on CRA-owned property. Additional revenues are accrued from the Department's administration of various Federal urban development programs. Three employees are assigned to billing/collection activities. \$2,797,850 in revenue was collected in fiscal year 1974-75.

Weights and Measures

Collections consist primarily of fees assessed commercial and industrial establishments for calibration of standards. State Department of Agriculture subvention is also received. One employee is assigned to billing functions. \$25,414 in revenue was collected in fiscal year 1974-75.

General Government Departments

Two departments, the Assessor and Registrar-Recorder, collect a substantial amount of their revenue from public contact, over-the-counter activities (e.g., sale of assessment rolls, mapping services - Assessor, recording fees - Registrar-Recorder). Other revenues are accrued by both departments from transfer taxes and election activities. Billing consists of both counter receipts and statement accounts. Delinquent receivables are referred to the Auditor's Claims and Collections Section. Two employees are assigned to collections/billing functions in the Assessor; \$185,674 was realized in fiscal year 1974-75. The Registrar-Recorder has nine employees and collected \$10,142,380.

Revenues are accrued by other departments within this group (County Counsel, Public Administrator, Personnel), through either judicial or contractual arrangements (e.g., legal fees and judgments, estate and extraordinary fees, dreyage reimbursement, contract cities services). An aggregate of 66 employees are involved in this function; \$2,059,590 was realized in fiscal year 1974-75.

General Services Departments

Departments included in this group realize revenue from a variety of services--parking lot fees, vehicle auctions/storage fees, surplus sales (Mechanical Department); maintenance services, vending machine operations (Building Services); contractual services, sale of plans/specifications, architectural services, and County property management (Communications Department/Facilities Department).

"Billings" by the departments generally involve contractual accounts. Delinquent receivables (bad checks, non-payments) are referred to the Auditor-Controller. Departments in this group have a total of 22 employees performing collection/billing functions and \$3,975,294 in revenue realized for fiscal year 1974-75.

PROBLEMS IDENTIFIED WITH EXISTING SYSTEM

As a part of the review of existing collection activities, several problems were identified that need to be solved if the County is to have an aggressive accounts receivable collection program. Most of the departments are doing an adequate job on initial billing, over the counter, and initial collections. The specific problems identified were primarily within those departments responsible for delinquent account collections. Areas that should receive immediate attention are:

Lack of Overall Program Direction

The present collection activities of the County are being conducted on an individual department basis without any real County-wide direction. This is needed primarily in the area of delinquent account collections. There are existing procedures which provide for referral of delinquent accounts; however, it is left up to the individual delinquent account collection unit to establish its own collection program. Centralized monitoring of the collection success with delinquent accounts is non-existent. It appears that a substantial amount of potential revenue is being lost because of the lack of attention to this matter. County-wide direction should be given to improving collection systems, consolidating collection functions, and identifying and concentrating on the high pay-off areas of a collection program.

Inadequate Collection Systems

The collection systems utilized by the Auditor-Controller's Claims and Collections Unit and the Bureau of Resources and Collections are generally archaic and ineffective in their ability to meet demands placed upon them. Both units have hundreds of delinquent accounts referred to them that only receive cursory attention because of the inability to handle the volume under the present systems. The Bureau of Resources and Collections has more than 600,000 cases, valued at \$416 million, where collection activities have been suspended because of unsuccessful collection efforts or the inability to assign them to a Collection Investigator. The Claims and Collections Unit has approximately 1,150 such cases, valued at \$163,000. Although a large percentage of these cases would be uncollectable under any circumstances, a system that would provide timely and intense collection efforts could recover a significant part of these uncollected accounts. Examples of problems that deter collections are:

- (a) The Claims and Collections Unit has four Collection Investigators to handle an average of 500 referrals per month. This is in addition to work required on the existing backlog. The shortage of staff has resulted in only minimal effort being made to collect on accounts under the amount of \$200.
- (b) The cashiering and accounting systems utilized by BRC are extremely outmoded and unable to cope with the volume of collections for which they are responsible. This delays the flow of information to Collection Investigators and, consequently, stagnates their ability to effect collection.

Non-Related Activity

The departments now engaged in heavy delinquent account collections look on it as an activity that is not related to the primary mission of their departments. Four departments (Auditor-Controller, DPSS, Health Services, and Treasurer-Tax Collector) have the bulk of the collection activities that require professional collectors. All except the Treasurer-Tax Collector have expressed a desire to transfer the function to a centralized department which could provide a specialized and better service. The Tax Collector has a State-mandated responsibility to collect property taxes and is properly sensitized and geared-up to handle the function. Top management of the other departments are heavily involved in the program responsibilities of their departments and have been unable to give adequate attention and direction to this activity.

Cost Effectiveness

The present system of collecting--or not collecting--accounts receivable is inefficient and costly. Because collection responsibility is dispersed among several departments, the duplication of collection effort is considerable. By combining collection functions of several County departments, a significant savings can be achieved through a reduction in supervisory, accounting and clerical staff. It is estimated that at least a 20% reduction can be expected in these areas.

A unified, vigorous, and timely approach to collecting accounts receivable would substantially increase revenue and decrease the number of accounts that end up as uncollectable. Considerable staff effort is wasted by not having a policy on which accounts should be given high priority and which accounts are probably not worth expending collection resources to attempt to collect. With the volume of cases being handled by the department, a stringent collection policy needs to be developed and implemented.

(a) The United States and the United Kingdom have been working together to develop a common approach to the collection of data on the environment. This is a process which is still in progress. The United States has been working to develop a common approach to the collection of data on the environment. This is a process which is still in progress.

(b) The collection and management of data on the environment is a process which is still in progress. The United States has been working to develop a common approach to the collection of data on the environment. This is a process which is still in progress.

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Automation

By and large, the procedures and systems used to collect delinquent accounts are antiquated. We do not have the means to readily identify individuals who are indebted to the County. Evidence is that there are thousands of cases wherein the same individual has outstanding accounts with two or more departments, i.e., Health, DPSS, Courts, Probation, Court Trustee, etc. Each of these departments is pursuing collection on an individual basis. There is considerable evidence that the combining of accounts and records could result in a more effective collection effort.

Existing controls are inadequate to provide for monitoring of collections on a case-by-case basis. For example, at BRC the method of determining whether or not payment has been made on an account is to pull the case file to determine if there is a payment receipt in it. An automated system could provide for regular scanning of case records.

The updating of case records for payments received is a manual process which may take thirty or more days to complete the cycle from receipt of payment to posting the case file. This time span creates problems in terms of collection investigators acting on delinquent accounts.

Neither BRC nor Claims and Collections have automated systems to age their accounts. Consequently, accounts may become severely delinquent before collection attempts are made. This is contrary to the accepted principle that the longer you take to pursue collection of an account, the less chance you have of successfully collecting it.

By and large, the organization and system used to collect data-
point research are antiquated. It is not clear how much of
what is collected is actually used in the analysis. The
collection of data is often done in a haphazard way and
individuals are not always properly trained. The data
collected is often incomplete and the analysis is often
biased. The data is often not properly stored and the
analysis is often not properly documented. The data is
often not properly analyzed and the results are often
misleading. The data is often not properly used and the
results are often not properly communicated.

Existing research also indicates the need for modification of
collection methods. The data is often not properly
collected and the analysis is often not properly
documented. The data is often not properly stored and
the analysis is often not properly communicated. The data
is often not properly analyzed and the results are often
misleading. The data is often not properly used and the
results are often not properly communicated.

The updating of data research for research is a complex
process that may take years to complete. The
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are often not properly communicated.

POTENTIAL ADDITIONAL REVENUE AREAS

As a part of the review of revenue producing activities of each department, an attempt was made to uncover areas wherein there is potential for revenue that is not currently being realized. Of the areas herein identified, a few are currently under review and/or implementation, and the others need further study and analysis. However, all have significant additional revenue potential.

Health Services Outpatient Billing

Each Health Services Department facility is at a different stage in the billing of outpatient services. Most hospitals are just starting outpatient collection activities for patient pay and insurance pay cases. There are exceptions such as Harbor General Hospital which began outpatient billing for the first time in May 1973. Bills were sent to patients and insurance companies, but an accounts receivable file was not set up at that time.

The MASTER Project, an automated fiscal management system for the Department of Health Services, is currently being implemented in phases. The first phase, HFC I (Hospital Financial Control, Phase I) is currently undergoing implementation. The first four steps in HFC I (HFC I, Phase I), provides for development of computerized, (1) outpatient registration, (2) inpatient census, (3) accounts receivable and (4) billing system modules. The final two steps of HFC I (HFC I, Phase II), are implementation of (5) accounts payable and (6) general ledger modules. Phase I has just recently been completed.

While implementation of HFC I will provide for an automated outpatient billing/collection system for outpatient services at County hospitals, there is currently no time frame for implementation of the system at Health or Mental Health facilities. As of yet, there is not sufficient information to know if implementation at these facilities would be cost-effective. Health Services is studying this question now.

A pilot study of a manual system is underway at the Inglewood (began January 1975) and Wilmington (began July 1975) Health Centers to capture private insurance and medical payments for services rendered at these facilities. The pilots are being conducted with a State Aid Clerk at each facility. So far the pilots have shown that an estimated 12% of the patients at the facilities have medical insurance. Prior to the pilots, 2 to 5 patients were being identified by nursing staff as medical insurance patients. With a State Aid Clerk at the facility conducting eligibility interviews, approximately 30 patients per month are being identified as medical aid recipients. Medical revenue collections at Inglewood for the last three years have been as follows: fiscal year 1972-73, \$400; fiscal year 1973-74, \$3,500; and for fiscal year 1974-75, \$4,785.

The application of billing procedures for outpatient services is a potentially lucrative revenue source for the County. The impact of delinquent receivables on the collection activities of the County will be tremendous. A system to adequately handle them has not yet been devised.

Deputy Public Defenders and County Appointed Attorneys

When a defendant indicates he cannot afford to hire his own attorney, he is assigned a Deputy Public Defender to represent him. In cases where the Court determines it more feasible, a private attorney is appointed instead of a Deputy Public Defender. Section 903.1 of the Welfare and Institutions Code permits reimbursement to the County of the cost of these services to the extent the Court determines the defendant is able to pay.

Los Angeles County has not instituted a regular procedure to assess these costs to a defendant and it is left up to each individual Court whether or not any determination of ability to pay is made. Until recently, a few of the Courts were assessing costs.

The CAO is currently working with the Municipal and Superior Courts to develop procedures whereby all defendants utilizing Public Defenders or Court appointed attorneys will be required to reimburse the County to the extent of their ability to pay. Once an acceptable procedure is developed and in operation, it is anticipated that it could mean an additional \$1 million per year to the County.

A pilot study of a manual system is underway at the Washington
(January 1973) and Washington (January 1973) Health
Centers to determine whether manual systems and medical records for
patients are needed in the health field. The pilot study is being
conducted with a Health and Safety at Work Facility. As for the
clinical trial, which is scheduled for the summer of 1973, the
Health and Safety at Work Facility is being used. For the clinical trial,
patients will be selected from the Health and Safety at Work Facility
and will be treated by the Health and Safety at Work Facility.
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Health and Safety at Work Facility

When a defendant is arrested, he is taken to the Health and Safety at Work
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individual Court whether or not any extension of ability
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assessing costs.

The LAC is currently working with the Sheriff and Superior
Court to develop procedures whereby all defendant sitting
Public Defenders or Court appointed attorneys will be required
to reimburse the County for the cost of their ability to pay.
Once an acceptable procedure is developed and is accepted, it
is anticipated that it could save an additional \$1 million per
year to the County.

Service Charge for Bad Checks

Another area which deserves investigation as a potential source of additional revenue for the County is that of charging a service fee for the return of bad checks presented to the County as payment for services. Government Code Section 6157 provides that if "any personal check offered in payment pursuant to this section is returned to the payee public agency without payment, for any reason, the public agency may impose a reasonable charge for the returned check..."

Section 6157 of the Government Code is not currently being applied in Los Angeles County in a routine manner. Implementation of a service fee on returned checks would require establishing a "reasonable fee" which would offset the County's fee collection expense, plus the expense of processing the bad check, rebilling, etc.

Closer examination may show that the need for a fee, and the level at which it should be set, should vary depending on the department involved.

A preliminary examination in this area shows that although a significant number of checks get returned to various County departments during the year for non-payment, in most instances they are later made good. The County Engineer is representative of this situation. Based on a one-week sample of their bad checks, an annual estimate of bad checks received by that one department is 832 checks representing \$77,175. These checks cover services which the County Engineer can withhold if not paid for (e.g., airport tie downs, building and safety permits, waterworks services).

Further investigation into this area could indicate the potential to recover the cost of processing bad checks.

Probation Supervision

Pursuant to Board Order No. 217, dated 6/23/70, CAO staff prepared an analysis of potential revenue to the County from reimbursement for cost of probation supervision services as allowed by W. and I. Code, Section 903.2. The analysis included development of a system to facilitate such collections. No action was taken on the recommendations made in the report due, in large part, to opposition from employee unions.

Our current study of the activities in this area by the Bureau of Resources and Collections indicates that collections for such services are virtually non-existent. In effect, there is a "hands off policy" regarding pursuing reimbursement for cost of supervision. Consequently, there is no fee scale against which to bill for services, nor a method to compute the amount of supervision provided per case, nor a system to monitor reimbursement.

At the time of the initial study, it was estimated that approximately \$2 million per year in reimbursement to the County could be realized. The potential amount of revenue to be realized by the County from pursuing reimbursement for probation services may have increased considerably since the last study.

Regular Increases in Service Fees

Our study indicates that it has generally been left to each department to request the Auditor-Controller to determine adjustments in fee schedules required to meet the increased costs of services they provide. In most cases this is not done annually and has resulted in inconsistencies between the prevailing costs to the County for providing services and the fee schedules in effect.

On May 8, 1975, the Board adopted a resolution requiring the Auditor-Controller and the CAO to conduct an annual review of fees and recommend adjustments as necessary to recover costs. The effect of the resolution should be to insure a more timely, uniform system of fee adjustments by departments to meet current costs of services, and significantly increase County revenue.

State and Federal Grants

Departments, by and large, have not fully utilized funding provisions for State and Federal grant programs to recover initial program "start up" costs. These provisions generally allow for an advancement of grant monies, upon approval of the application, to cover such costs. This is accomplished primarily through issuance of "letters of credit," direct cash advances for salaries, or reimbursement of equipment costs upon submission of proof of purchase.

Many departments initiating grant programs have tended to use general fund monies to cover initial costs and submit reimbursement claims later. This is particularly true regarding payment of salaries of County employees staffing grant programs. One of the immediate effects of this is to create cash flow problems. Additionally, since the employees are being paid, departments often have little compunction to submit timely reimbursement claims.

Sometimes, since grant programs are loosely monitored, applications for reimbursement are not submitted to the grantor agency. The net effect is that the County has to absorb the cost. If there are cost overruns or the grant program is terminated prior to submission of reimbursement claims, the County also absorbs these losses. Problems such as these can be minimized if departments request letter of credit or cash advances and effective centralized monitoring is implemented.

Trust Fund Accounts

County departments receive substantial amounts of funds which are held in trust funds pending disposition of actions for their disbursement. The County Clerk handles a large portion of such funds as a result of court orders and/or statutory requirements (e.g., jury fee deposits, right-of-way acquisition monies, interpleated funds). The court generally requires that these funds be deposited in interest bearing accounts. In fiscal year 1974-75, the Clerk maintained trust accounts for \$25,989,047 in litigated funds alone.

A minimal filing fee is currently charged by the County Clerk for instituting action to place litigated funds in trust. The amount involved does not presently allow for recovery of costs associated with handling/maintaining these accounts, particularly interpleated funds by the departments (Superior Court, County Clerk, Auditor, Treasurer-Tax Collector) involved. Establishment of a "sliding-scale" service charge assessed at the time of deposit of the funds in trust appears to be a feasible means of recovering County costs.

REVIEW OF OTHER COUNTIES

A review was conducted of other counties that were identified as having some type of centralized collection function. Discussions were held with the heads of these functions and information and reports received and reviewed. Emphasis was placed upon the primary payoff areas that are suitable for a centralized department, the scope of billing and collection activities that was recommended, and their operational experiences. Operational procedures of the centralized functions were reviewed and relationships with applicable referral departments were discussed. The pitfalls of conducting a centralized billing/collection activity were identified.

Although a few other counties have tried a separate centralized collection department, only San Diego now has a separate department for this activity. Other counties have centralized collection units within another centralized department such as the Treasurer-Tax Collector, Auditor, or County Clerk. The San Diego County function is much larger and more sophisticated than any other and considered to be quite successful. The other counties are using it as a pattern for their own operation. The San Diego County Department handles initial billing for some departments, delinquent collections for all departments, and initial collections for departments that do not want to, or are not set up to, handle their own. The San Diego Grand Jury has consistently recommended that more collection functions be turned over to their central department. Plans are that all major collection activities will be handled by their central department.

The scope of activities of centralized departments or divisions varied from county to county. Some units did initial billings, other didn't; some units collected property taxes, others didn't; some handled initial collections, others handled only delinquent collections. The general consensus of those responsible for the functions in other counties was that an ideal department would handle all delinquent collections, initial billings, and collections when it is not feasible for the operating department to do it (i.e., courts), and stay away from collecting property taxes, licenses, and/or permits. Of course, the ultimate scope of any centralized collection department depends upon the specific requirements of the individual county; however, every county contacted recommended that the hard collection activities should be handled by professional collectors in a centralized agency.

REVIEW OF THE SITUATION

A review was conducted of other countries that were identified as having some type of centralized collection system. The situation was found to be very different from that of the United States. In general, the collection systems were more centralized and more efficient. The review also found that the collection systems in these countries were more integrated with the other government departments. This was a significant finding, as it showed that the collection systems in these countries were not just a separate function, but were part of the overall government structure.

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LEGAL REQUIREMENTS FOR A NEW DEPARTMENT

We have consulted with the County Counsel's office regarding possible legal restrictions and/or conflicts in law affecting consolidation of existing County collection operations (BRC, Court Trustee, Claims and Collections, and Warrant Investigations). We were advised that their preliminary observation was that as long as the consolidation does not involve statutory responsibilities of the Treasurer-Tax Collector, there are no foreseeable legal prohibitions. If or when the Treasurer-Tax Collector functions are involved, there would be numerous State codes that would have to be considered and State legislation enacted.

County Counsel also advised that establishment of a "Department of Collections" would obviously require enactment of a County Ordinance, and amendments to existing ordinances, to reassign current collection operations to the new department. This would be a routine matter, and ordinances could be quickly drafted at the appropriate time.

SUMMARY DEPARTMENTAL REVENUES/BILLING-COLLECTIONS STAFF

Note: For most Departments listed, revenue indicated is 1974-75 estimated actual.

Department	1974-75 Revenue	Staff	Remarks
Adoptions	\$ 5,944,401*	3	*Includes various subventions and \$107,000 in adoption fees.
Agricultural Commissioner	932,665	47*	*Includes 44 Agriculture Inspectors.
Animal Control	1,688,932	1*	*Does not include 40 Lic. Inspectors, 38 Animal Inspectors, and 5 employees at Animal Shelters who make OTC collections.
APCD	3,045,663	5	
Arboretum	2,200	1	
Assessor	185,674	2	
Auditor-Controller			
A. Claims and Collections	600,000	17	
B. Court Trustee	24,000,000	64	
C. Warrant Invest. Sect.	3,000,000	49	
Building Services	320,000	5	
Communications	675,028	8*	*Department has a total of 33 employees in Accounting Section.
County Clerk	10,468,342	512*	*Includes 239 Court Clerks
County Counsel	1,951,590	2	
County Engineer	8,648,527	10*	*Includes 5 employees in regional offices who make OTC collections.
District Attorney	620,054	1*	*Does not include activities of DA and field offices nor timekeeper or clerical support.

SUMMARY DEPARTMENT REVENUES/BILLING-COLLECTIONS STAFF

Note: For most Departments listed, revenue indicated is 1974-75 estimated actual.

Department	1974-75 Revenue	Staff	Remarks
DPSS	\$16,651,665	122	*Includes central cashiering, vendor collections, accts. receivable and Internal Affairs staff (9). Does not include district cashiering staff.
Facilities	147,035	3	
Flood Control	3,845,200	4	
Forester/Fire Warden	7,209,940	1	
Health Services (BRC)	19,770,417	336	
Marshal	1,605,821	39*	*Includes one employee in each of 37 Divisional offices who make OTC collections
Mechanical	3,035,703	6	
Military & Vet. Affairs	83,441	1	
Municipal Courts	8,017,435	152	
Museum of Art	73,000	2	
Museum of Natural History	25,000	5	
Otis	228,915	2	
Parks & Recreation	5,107,540	4	
Personnel	128,000	4	
Probation	12,064,474	68*	*Includes 19 cashiers, 7 Acct. Techs., & 42 clerical staff in regional offices. Doesn't include DPO's who receive payments. Doesn't include 449 DPO and SDPO's.
Public Admin.	980,000	60	

SUMMARY DEPARTMENTAL REVENUES/BILLING-COLLECTIONS STAFF

Note: For most Departments listed, revenue indicated is 1974-75 estimated actual.

Department	1974-75 Revenue	Staff	Remarks
Public Defender	\$ 315,316	*	*Collections made either by Court Clerks or BRC.
Public Library	3,194,668	6	
Regional Planning	450,483	28	
Registrar	10,142,380	9	
Road	7,544,149	8	
Sheriff	20,366,676	4	
Superior Courts	57,000	6	
Treasurer-Tax Collector	12,985,135	88	*Doesn't include \$2,664,389,000 in prop. taxes & penalties.
Urban Affairs	2,797,850	3	
Weights & Measures	25,414	1	

The following table shows the amount of land in the several States and Territories, and the amount of land in the District of Columbia, which has been surveyed and patented since the year 1800.

State or Territory	1800-1810	1810-1820	1820-1830	1830-1840	1840-1850	1850-1860	1860-1870	1870-1880	1880-1890	1890-1900	Total
Alabama	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Arkansas	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
California	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Colorado	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Connecticut	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Delaware	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Florida	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Georgia	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Idaho	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Illinois	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Indiana	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Iowa	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Kansas	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Kentucky	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Louisiana	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Maine	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Maryland	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Massachusetts	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Michigan	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Minnesota	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Mississippi	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Missouri	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Montana	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Nebraska	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Nevada	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
New Hampshire	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
New Jersey	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
New Mexico	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
New York	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
North Carolina	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
North Dakota	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Ohio	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Oklahoma	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Oregon	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Pennsylvania	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Rhode Island	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
South Carolina	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
South Dakota	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Tennessee	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Texas	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Vermont	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Virginia	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Washington	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
West Virginia	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Wisconsin	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Wyoming	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
District of Columbia	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	11,000,000
Total	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	110,000,000

*Does not include
\$2,500,000 in area
taken & patented.

CENTRALIZED COLLECTION FUNCTIONS OF OTHER COUNTIES

County	Collection Functions						No. of Employees	Operations Budget	Revenue Collected
	Delinquent Accounts	Health Care	Probation	Welfare	Courts	Child Support			
<u>San Diego</u>									
Dept. of Rev. & Recovery	X	X	X	X	X	X	129.5	\$1,492,299	\$15,950,000
<u>Santa Clara</u>									
Division of Auditor-Con- troller	X	X	X		X		31.0	\$ 300,000	\$ 132,311
<u>Stanislaus</u>									
	X	X	X	X	X		14.0	\$ 164,134	\$ 458,088
<u>Alameda</u>									
Division of Auditor-Con- troller	X	X	X	X	X	X	57.0	\$ 999,607	\$ 2.8 Million
<u>Marin</u>									
Division of Auditor-Con- troller	X		X	X	X	X	2.3	\$ 28,000	\$ 1.2 Million
<u>Sacramento</u>									
Division of Admin. & Finance Agency	X	X	X	X	X		14.0	\$ 460,000	Function just begun

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